



SUPERVISING TAX AUDITOR II/III
EXAM CODE: 4EQ18-01/02

Department(s): Board of Equalization
Opening Date: August 1, 2014
Final Filing Date: August 22, 2014
Exam Type: Departmental Promotional
Salary: STA II: \$5684.00 to \$7473.00
STA III: \$6271.00 to \$8244.00
Location(s): State-wide
Chicago, IL
Houston, TX
New York, NY

INTRODUCTION

Your application will not be accepted for this promotional examination unless you are currently a Board of Equalization employee that meets the minimum qualifications or fall under SPB rule 234, 235, Government Code 18990, 18991, and 18992.

EEO

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

DRUG FREE STATEMENT

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements as stated in the Minimum Qualifications section of this examination announcement by **August 22, 2014** the final filing date. All applications/resumes must include "to" and "from" dates (month/day/year), time base, and civil service class title (**not working title**). **Applications/resumes received without this information will be rejected.**

WHO SHOULD APPLY

This is a departmental promotional examination for the Board of Equalization.

1. Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **August 22, 2014** the final filing date, in order to take this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or
3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or
4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

FILING INSTRUCTIONS

Final Filing Date: **August 22, 2014**

State Applications (Form STD. 678) may be mailed to:

**EXAMINATION & RECRUITMENT SECTION
BOARD OF EQUALIZATION
450 N STREET, MIC: 17
SACRAMENTO, CA 95814**

Do not submit applications to the State Personnel Board/ CalHR.

Applications (Form STD. 678) submitted by mail must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered no later than the final filing date. Applications are available at jobs.ca.gov, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

Note:

Applications postmarked or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, after the final filing date will not be accepted for any reason.

Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of regulations 174.

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin. Candidates are also responsible for obtaining proof of mailing or submission of their application to the Examination & Recruitment Section if necessary. Candidates are encouraged to contact the Examination & Recruitment Section (email: boeexams@boe.ca.gov or call: (916) 324-4807) to verify receipt of their application before the close-of-business on the final filing date.

If you meet the entrance requirements for **both** the **Supervising Tax Auditor II** and **Supervising Tax Auditor III**, you may file for both classifications on a **single application**. Please indicate each classification title you wish to test for on the single application.

SPECIAL TESTING ARRANGEMENTS

If you are disabled and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

REQUIRED IDENTIFICATION

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

MINIMUM QUALIFICATIONS

All applications must meet the following entrance requirements for this examination by **August 22, 2014**, the final filing date.

All Levels:

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience requirement.

Education:

Either I

Equivalent to graduation from college, with a specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

Or II

Completion of either:

a. A prescribed professional accounting curriculum given by a residence or correspondence school of accounting including courses in elementary and advanced accounting, auditing, cost accounting, and business law; or

b. The equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate-grade residence institution including courses in elementary and intermediate or advanced accounting, auditing, and cost accounting, and three semester units of business law.

(Applicants who will complete course work requirements outlined under a and b above during the current quarter or semester will be admitted to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

Experience:

Supervising Tax Auditor II, Board of Equalization

Either I

One year of experience in California state service performing duties at a level equivalent to Staff Tax Auditor, Board of Equalization, or Supervising Tax Auditor I, Board of Equalization.

Or II

Five years of professional experience in government, commercial, or public auditing, at least one year of which shall have been equivalent in responsibility to that involved in directing an audit program with several field crews of tax auditors or in performing highly specialized major audit functions in determining tax liability. (Experience in California state service applied toward this pattern must include at least one year at a level equivalent to Staff Tax Auditor, Board of Equalization, or Supervising Tax Auditor I, Board of Equalization.)

Supervising Tax Auditor III, Board of Equalization

Either I

One year of experience in California state service performing duties at a level equivalent to Supervising Tax Auditor II, Board of Equalization.

Or II

Two years of experience in California state service performing duties at a level equivalent to Staff Tax Auditor, Board of Equalization, or Supervising Tax Auditor I, Board of Equalization.

Or III

Broad and extensive (more than five years) professional experience in government, commercial, or public auditing, at least two years of which shall have been equivalent in responsibility to that involved in directing an audit program with several field crews of tax auditors or in performing highly specialized major audit functions in determining tax liability. (Experience in California state service applied toward this pattern must include at least two years of experience at a level equivalent to Staff Tax Auditor, Board of Equalization, or Supervising Tax Auditor I, Board of Equalization.)

NOTE: Applications must contain the following information on all accounting, auditing, business law, and computer applications/management information systems courses completed: Title; semester or quarter credits earned, name of institution; and completion date.

Applicants must show proof of a bachelor's degree and/or evidence of successful completion of the prescribed courses before being considered eligible for appointment. The requirement for "Equivalent to graduation from college" means at least a Bachelor's degree from an accredited college or a letter from the college or university stating the applicant has met all of the academic requirements for graduation.

EXAMINATION INFORMATION

This examination will consist of a qualifications appraisal interview weighted 100.00%. The interview will include a number of predetermined job-related questions. In order to obtain a position on the eligible list, a minimum rating of 70.00% must be attained in the interview. **COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.**

SELECTION PLAN

It is anticipated that interviews will be held during **early October, 2014.**

ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for the Board of Equalization for: **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California.** The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

POSITION DESCRIPTION

Supervising Tax Auditor II, Board of Equalization

Incumbents at this level either: (1) at the first management level in all but the largest District Offices, through multiple subordinate supervisors, direct the audit program; or (2) in the largest district offices, supervise a large group of Associate and Staff Tax Auditors conducting the most difficult field audits or (3) in a Headquarter's unit, supervise an audit group performing the most difficult and highly specialized audit functions; or (4) in the Hearing Section of the Legal Section, conduct formal hearings on taxpayer's protests of audit procedures or findings, recommend the next appropriate step for cases, and present tax cases before the State Board of Equalization.

Supervising Tax Auditor III, Board of Equalization

This is the first management level of the series. Incumbents either: (1) direct, through multiple subordinate supervisors, the audit program in the largest district offices; or (2) direct the Headquarter's staff units performing the audit processing functions.

KNOWLEDGE AND ABILITIES

All Levels:

Knowledge of: General accounting and auditing principles and procedures and business law; specialized practices and procedures used in tax auditing; provisions of the tax laws administered by the State Board of Equalization, related legal opinions and court decisions, and departmental policies, rules, and regulations; organization of the State Board of Equalization, particularly the tax auditing programs; principles, practices, and trends of public and business administration; principles and techniques of personnel management, supervision, and employer-employee relations; departmental administrative goals and policies; the State Board of Equalization's Equal Employment Opportunity Program objectives; and a manager's role in the Equal Employment Opportunity Program and the processes available to meet equal employment opportunity objectives.

Ability to: Apply the required knowledge; conduct audits or financial examinations of taxpayer's accounts and records; meet with and obtain the cooperation of persons subject to tax or regulation; create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature; analyze data and draw sound conclusions; analyze situations accurately and take effective action; prepare clear, complete, and concise reports; communicate effectively; plan, organize, and direct the work of a staff engaged in tax auditing; develop the skills and abilities of subordinate staff; motivate subordinate staff to establish group and organizational goals; resolve complex supervisory and managerial problems; and effectively contribute to the State Board of Equalization's Equal Employment Opportunity objectives.

DISTINGUISHING CHARACTERISTICS

All Levels:

Willingness to travel and work odd hours away from the office.

VETERANS PREFERENCE

Veterans' Preference will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference pursuant to Government Code Section 18973.1, effective January 1, 2014.

CAREER CREDITS

Career Credits do not apply and will not be added to the final score of this examination.

CONTACT INFORMATION

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, CA 95814.

DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

<http://jobs.spb.ca.gov/wvpos/jobspecs.cfm>

GENERAL INFORMATION

For an examination with a written feature, it is the candidate's responsibility to contact the Board of Equalization three days prior to the written test date if he/she has not received his/her notice of appointment.

For an examination without a written feature, it is the candidate's responsibility to contact the Board of Equalization three weeks after the final filing date if he/she has not received his/her notice.

If a candidate's notice of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

Applications are available at jobs.ca.gov, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The testing department reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

If Promotional Examinations Only: Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices, at the State Personnel Board office or jobs.ca.gov .

If High School Equivalence is Required: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

College Education: The qualifications meeting the requirement “Equivalent to graduation from college” means satisfaction of the requirements for the bachelor’s degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor’s degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

Veterans’ Preference Points: The California Department of Human Resources (CalHR) has information on how to apply for Veterans’ Preference on their website at jobs.ca.gov and on the Application for Veterans’ Preference form (CalHR 1093). Additional information is also available at the Department of Veterans Affairs website at <https://www.calvet.ca.gov/>.

TTY is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the following relay system.
California Relay Telephone Service for the Deaf or Hearing Impaired:
From TDD phones 1-800-735-2929 or from voice phones 1-800-735-2022
